

OFFICIAL GAZETTE

GOVERNMENT OF GOA

EXTRAORDINARY

No. 2

GOVERNMENT OF GOA

Department of Finance

Revenue & Expenditure Division

Notification

3/2/2001-Fin(R&C)

In exercise of the powers conferred by section 14 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Entertainment Tax Rules, 1965, namely:—

1. *Short title and commencement.*—(1) These rules may be called the Goa Entertainment Tax (Amendment) Rules, 2001.

(2) They shall come into force at once.

2. *Amendment of rule 1.*— In the long title and rule 1 of the Goa, Daman and Diu Entertainment Tax Rules, 1965 (hereinafter referred to as the "principal Rules"), the figures and words, "Daman and Diu" shall be omitted.

3. *Amendment of rule 2.*— In rule 2 of the principal Rules,—

(a) in clause (i), the figure and words, "Daman and Diu" shall be omitted;

(b) in clause (iii), the figures and words, "Daman and Diu" shall be omitted.

4. *Amendment of rule 16.*— For sub-rule (1) of rule 16 of the principal Rules, the following shall be substituted, namely:—

"(1) Every proprietor allowed to avail himself of the provisions of section 3D or sub-section (2) of section 4 of the Act shall furnish such security to the prescribed officer as that officer may require."

5. *Insertion of new rules 21A and 21B.*— After rule 21 of the principal Rules, the following rules shall be inserted, namely:—

"21A. *Manner in which the application for availing benefit under provisos to sub-clause (iv) of clause (f) of section 2 of the Act shall be made.*— (1) Every proprietor of permanent cinema theatre desirous of availing the benefit of the provisos to sub-clause (iv) of clause (f) of section 2 of the Act, shall furnish an application in 'Form N' to the Commissioner within 30 days from the date of publication of these rules in the Official Gazette or within 30 days from the date of commencement of permanent cinema theatres.

(2) Such application shall be accompanied by details of facilities, safety measures and other maintenance items in the permanent cinema theatres sought to be provided and also drawing/plan, wherever necessary.

(3) Necessary estimate of expenditure towards services referred to in sub-rule

(2) above, duly certified by the Chartered Accountant, shall be enclosed alongwith the application.

(4) The period within which the project will be completed shall be specifically mentioned in the application duly supported by certificate from qualified person.

(5) The application shall be accompanied by an undertaking jointly signed by the lessor/owner and proprietor of the theatre stating that the amount of service charges collected shall be spent towards maintenance and providing facilities and safety measures within the specified period and stating that in case of default thereof they shall be jointly and severally liable to pay the amount of such service charges collected with penalty, if any.

(6) The Commissioner, after making such inquiries as he may consider necessary, if satisfied as to the bonafide intention of the person making the application, may allow the proprietor to charge service charges as provided for. For good and sufficient reasons, he may also demand such security from the proprietor as he may deem fit not exceeding the estimated amount of service charges to be collected during the period of six months.

21B. *Manner in which composition of tax payable on entertainment provided by way of river cruises/boat cruises shall be made.*—(1) The proprietor providing entertainment by way of river cruises/boat cruises and desiring payment of tax by way of composition in accordance with section 3D of the Act, shall apply in 'Form O' to the Commissioner atleast before seven days from the commencement of the week in respect of which composition is sought. The Commissioner, on scrutiny of the application received and on obtaining required security, shall grant permission for payment of entertainment tax by way of composition. The composition amount shall be deposited in the form to be specified by the Commissioner within three days from the date of grant of said permission.

(2) The composition of tax shall be for a period of seven days normally. However, the proprietor, at his option, may apply for composition for a period of one month.

6. *Insertion of new forms.*— After Form 'M' appended to the principal Rules, the following forms shall be inserted, namely:—

"FORM - N"

[See rule 21A(1)]

Form of application for availing benefit under provisos to sub-clause (iv) of clause (f) of section 2 of the Act.

Sir/Madam,

I hereby apply in pursuance of sub-rule (1) of rule 21A of the Goa Entertainment Tax Rules, 1965, for availing benefit under provisos to sub-clause (iv) of clause (f) of section 2 of the Act.

I agree to furnish such security as may be demanded by the Commissioner or any other notified officer.

I agree to furnish true returns of payment of admission and other details as required under the Goa Entertainment Tax Act, 1964 and Rules framed thereunder, within specified time.

I agree to abide by the conditions to be imposed in the order granting the benefit hereby applied for.

I give herebelow the details for consideration of my application.

- (1) Name of applicant (Proprietor):
- (2) Residential address with phone No., if any:
- (3) Kind of entertainments provided:
- (4) Place where they are held:
- (5) How often in a week and on what days:
- (6) Payment of admission (Give details of rate of tax):
- (7) Name of the permanent theatre where the facilities safety measures and other maintenance items provided:
- (8) The existing facilities in the said cinema theatre (items are to be provided, attach separate sheet, if necessary):
- (9) Details of facilities, safety measures and other maintenance item proposed to be provided for in the said cinema theatre (attach separate sheet, if necessary):
- (10) An estimate of expenditure on the item covered by (9), duly certified by Chartered Accountant:

- (11) Drawing plan of modifications to be done in the permanent cinema theatre (duly signed by competent authority):
- (12) A certificate stating the period within which project of providing facilities, safety measures and other maintenance items shall be completed (duly signed by competent person):
- (13) An undertaking jointly signed by the lessor/owner and the proprietor stating that the amount of service charges collected shall be spent towards maintenance and providing facilities and safety measures on or before and in the event of default, they shall be jointly and severally liable to pay the amount of such service charges collected with penalty levied.

A copy of the license issued under the Cinematograph Act is also submitted herewith.

Place: *Signature of Proprietor*

Date:

List of Enclosures

- (1)
- (2)
- (3)
- (4)

FORM - O

(See rule 21B)

Form of application for composition of tax under section 3D

Sir/Madam,

I hereby apply for composition of tax payable under section 3 of the Goa Entertainment Tax Act, 1964, for entertainment provided by way of river cruises/boat cruises.

I agree to furnish such security as may be demanded by the Commissioner or any other officer appointed for the purpose.

I agree to abide by the conditions to be imposed in the order granting the facility of composition of tax payable hereby applied for.

I give herebelow the details for consideration of my application.

- (1) Name of applicant (Proprietor):
- (2) Residential address with phone No., if any:
- (3) Kind of entertainments provided:
- (4) Boat/vessel where they are held:
- (5) How often in a week and on what days:
- (6) Payment of admission (Give details of rate of ticket):
- (7) Name of the boat /vessel, if any, and the registration No. allotted by the competent Authority:
- (8) Total passenger capacity of the boat/vessel:
- (9) No. of trips proposed to be made during the week/ /month ending

I declare that the information furnished by me above is true and correct and in the event of any information being found as false or incorrect, I undertake to pay the entertainment tax on the applicable rate in addition to such penalties as may be levied.

Place: Name of the Proprietor/
/Manager of the Entertainment".

Date:

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 19th October, 2001.

Notification

30/4/2001-Fin(R&C)

AMENDMENT RULES

In exercise of the powers conferred by section 45 of the Goa Tax on Luxuries Act, 1988 (Goa Act No. 17 of 1988), and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988, namely:-

1. *Short title and commencement.*— (1) These rules may be called the Goa Tax on Luxuries (Amendment) Rules, 2001.

(2) They shall come into force at once.

2. *Amendment of rule 1.*— In sub-rule (1) of rule 1 of the Goa Tax on Luxuries (Hotels and Lodging Houses) Rules, 1988 (hereinafter referred to as the "principal Rules"), the expression "(Hotels and Lodging Houses)" shall be omitted.

3. *Amendment of rule 2.*— In rule 2 of the principal Rules,—

(i) in clause (a), the expression "(Hotels and Lodging Houses)" shall be omitted;

(ii) in clause (b), after item (ii), the following items shall be inserted, namely:—

"(iii) in relation to any particulars stockist, the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the place of business of the stockist is situated;

(iv) in relation to a stockist who has more than one place of business in the State, the Luxury Tax Officer or the Assistant Luxury Tax Officer within whose jurisdiction the head office of such business is situated."

4. *Insertion of new rule 2A.*— After 2 of the principal Rules, the following rules shall be inserted, namely:—

"2A. *Special provision for stockist.*— Provisions of these rules as applicable to "hotelier" shall apply *mutatis mutandis* to the "stockist" with such modification as may be necessary in cases where no specific provision has been made."

5. *Insertion of new rule 3A.*— After rule 3 of the principal Rules, the following rule shall be inserted, namely:—

"3A. *Maintenance of accounts by stockist.*— (1) Every registered stockist and every person liable to registration as a stockist under the Act, shall keep and maintain true and complete accounts of every receipt and delivery/removal of stock of luxuries together with supporting documents, such as, invoices, challans, advice or other documents of similar nature.

(2) Each and every receipt and each and every delivery, removal, despatch of stock of luxuries shall be brought to account then and there.

(3) In the case of manufacturers of luxuries, books of accounts and documents to be maintained shall be as specified under the Central Excise Rules, 1944.

(4) In the case of importer of luxuries, the importer shall maintain day to day stock account in respect of each variety of luxury dealt in by him. The day to day account shall contain particulars in terms of quantity and value in respect of,—

(i) opening balance of stock;

(ii) receipt, either by way of purchase or inward stock, transfers or any such nature;

(iii) deliveries, either by way of sales, removals, despatches or in such nature, and;

(iv) closing balance of stock.

(5) In respect of books of accounts and documents specified under the Central Excise Rules, 1944, they shall be preserved as per the requirements of the said Rules. Other books of accounts and documents specified hereinabove shall be preserved for a period of 8 years from the year to which they relate or until the assessment of a year to which the books relates has become final, whichever is later.

(6) Any loss of books of accounts shall be reported forthwith to the Appropriate Assessing Authority".

6. *Amendment of rule 4.*— In rule 4 of the principal Rules, after sub-rule (2), the following rule shall be inserted, namely:—

"(2A) Every application for registration under section 9 by stockist/proprietor existing on the date of coming into force of these Rules shall be made in Form 4A within a period of seven

months from the date of coming into force of the Goa Tax on Luxuries (Hotels and Lodging Houses) (Amendment) Act, 2001 (Goa Act 16 of 2001) or the Goa Tax on Luxuries (Second Amendment) Act, 2001 (Goa Act 22 of 2001), as the case may be.

The stockist/proprietor to whom the above provision does not apply shall make an application in the same Form 4A within 30 days on which he first becoming liable to pay tax."

7. *Amendment of rule 5.*— In rule 5 of the principal Rules, (i) for sub-rule (1), the following shall be substituted, namely:—

"(1) Certificate of registration shall be issued in Form 5 in respect of hotel business."

(ii) after sub-rule (5), the following sub-rules shall be inserted, namely:—

"(6) Certificate of registration in respect of stockist/proprietor shall be issued in Form 5A".

(7) Where the certificate of registration is issued to a stockist/proprietor on an application made therefor,— (a) within the period specified in sub-rule (2A) of rule 4, it shall take effect from the date on which the respective amendment Act has come into force or from the date on which the stockist/proprietor becomes liable for registration under the Act;

(b) after the expiry of the period referred to in sub-rule (2A) of rule 4, it shall take effect from the date on which the application was made."

8. *Amendment of rule 12.*— In rule 12 of the principal Rules, for sub-rule (1), the following shall be substituted, namely:—

"(1) Where a hotelier or stockist or proprietor has become liable for registration under sub-section (2) of section 9 or under sub-section (6) of section 8 or under sub-section (2) of section 5A or under section 5B, as the case may be, the first return to be furnished by him shall be for the period from the first day of April of the year, or as the case may be, from the date of the event which makes him liable for registration, to the end of the quarter in which he is granted the certificate of registration."

9. *Amendment of rule 13.*— In rule 13 of the principal Rules, for sub-rule (1), the following shall be substituted, namely:—

"(1) Every payment of tax or penalty and balance of tax payable according to return and penalty payable under section 17 shall be accompanied by return in Form 8 or Form 8A or Form 8B and challan in Form 9."

10. *Amendment of rule 14.*— For rule 14 of the principal Rules, the following shall be substituted, namely:—

"(14) *Special provision for filing the returns for the first year from obtaining registration certificate.*— Notwithstanding anything contained in rule 11 and rule 12, every registered hotelier or stockist or proprietor to whom registration certificate is granted for the first time under the Act, shall, until the expiry of a period of twelve months from the date of the grant thereof, furnish monthly returns and each such return shall be furnished on or before the last day of the month immediately succeeding."

11. *Insertion of Form 4A.*— After Form 4 appended to the principal Rules, the following Form shall be inserted, namely:—

"FORM 4A"

[See rule 4(2A)]

Application for grant of Certificate of Registration for
Stockist/Proprietor.

To,
The Luxury Tax Officer,

.....
.....
.....

I,....., son/daughter/wife/husband
....., on behalf of the stockist/proprietor whose
particulars are given below, hereby, apply for registration
under section 9 of the Goa Tax on Luxuries Act, 1988.

(1) Name of the stockist/proprietor.....

(2) Name and style of business.....

(3) Complete addresses with telephone No.
Address Tel. No.

(a) Principal place of business.

(b) Additional places of business.

(i)

(ii)

(iii)

(4) Status of business (proprietary/
/partnership/Pvt. Ltd. Co./
/Public Ltd. Co./etc.)

For Official use by the Luxury Tax Officer

(1) Date of receipt of application.

(5) Name, address and status of
the person signing this
application.

(2) Date of issue of registration certificate, with
registration certificate.
Number

(6) Date of commencement of
business.

Place :

Signature :

(7) Description of luxuries dealt
in/accommodation provided
for commercial purpose.

Date :

Name of
Luxury Tax Officer:
Designation :
Official Seal :

(*8) Estimated turnover of stock
of luxuries in the year in
which this application is
submitted.

12. Insertion of Form 5A.— After Form 5 appended to
the principal Rules, the following form shall be inserted,
namely:—

"FORM 5A

[See Rule 5(6)]

Certificate of Registration

This certificate of registration is granted to stockist/
/proprietor on conditions for compliance and for period of
validity, specified hereunder:

(1) Name and style of business.

(2) Name of proprietor/partner/director/etc.

(3) Status of business (proprietary/partnership/
/Public Ltd. Co./Pvt. Ltd. Co./etc.).

(4) Address of business premises:

Address Tel. No.

(a) Principal place of business
(b) Additional places of business
in the State.

(i)

(ii)

(iii)

(5) Registration Certificate No.

(6) Date from which registration certificate is valid.

Sl. No.	Name of Proprietor/ /partner/ /director, etc.	Status	Male/Female M/F	Age	Complete address and Tel. No.	Signature
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(11) If registered under the Goa
Sales Tax Act, 1964, Regis-
tration Certificate No.

(12) Amount of Registration fee
paid with No. and date of
challan.

*Not applicable in case of accommodation
provided for commercial purpose.

DECLARATION

I,, son/daughter/wife/husband
of, hereby declare that to the best of my
knowledge and belief, the particulars furnished in this
application as above are true and correct.

Place :

Signature :

Date :

Name :
Status :

Place :

Signature :

Date :

Name of
Luxury Tax Officer:
Designation:
Official Seal:

Note : 1. Two Passport size photographs of
Proprietor/Partner/HUF Kartha/etc. should be attached.

Conditions for compliance by stockist/proprietor

(1) This registration certificate should be exhibited at a conspicuous place in the principal place of business and copies thereof, in conspicuous places in all the additional places of business.

(2) True and complete accounts in respect of the business carried on should be maintained at the principal place of business. Subsidiary books of accounts should be maintained at all the additional places of business.

(3) All facilities should be allowed to officers empowered to inspect and search the business premises at all reasonable times in regard to checking of stocks, verification of books of accounts and supporting documents, including computer hardwares and softwares.

(4) Prescribed statements and returns should be submitted within specified time limits.

(5) The registration certificate should not be transferred or sold.

(6) Amendments and corrections, unless attested by the concerned Luxury Tax Officer, under seal of office, shall be void.

(7) Registered stockist shall be responsible for all the acts of his Manager/agent/employees."

13. *Insertion of Forms 8A and 8B.*— After Form 8 appended to the principal Rules, the following forms shall be inserted, namely:—

"FORM 8A

[See rule 13(1)]

Annual return of turnover of stock of Luxuries and tax payable by stockist

(1) Return for the year from.....to.....

(2) Registration Certificate No.

(3) Name and full address of Stockist

.....
.....
.....

(4) Style of business

.....

(5) Status

.....

(6) Turnover of stock of luxuries for the year

Rs.

(A)

LESS: (B) Deductions

(i) Value of stock of luxuries representing opening stock as on the first day of the year

Rs.

(ii) Value of stock of luxuries representing stock-returns

Rs.

(iii) Value of stock of luxuries despatched to places outside the State

Rs.

(iv) Value of stock of luxuries destroyed

Rs.

sub-total Rs.....

(B)

Exemptions

(C)

(i) Value of stock of luxuries on which tax under this Act has been paid or has become payable by other registered stockist

Rs.

(7) Turnover of stock of luxuries on which luxury tax is payable (A-B-C)

Rs.

(8) Tax payable on turnover as at column (7)

Rs.

(9) Tax paid (details to be furnished)

Rs.

(10) Balance due/excess paid

Rs.

DECLARATION

I,, do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in the above return is true and complete and that it relates to the year commencing from..... to.....

Place:

Signature :

Date :

Name :

Proprietor/Partner/
/Manager/Director, etc.

ANNEXURE TO FORM 8A

PART - A

Details of Stocks of luxuries despatched to places outside the State

Sl. No.	Description of luxuries	Quantity	Turnover	Name and addresses of consignee to whom despatched	No. and date of Central Excise of Invoice-cum-gate pass/sale invoice/Delivery Note in Form	Date of despatch	Goods vehicle No.	Name of Transport Company
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.								
2.								
3.								
4.								
5.								

PART - B

Details of Stock of Luxuries in respect of which luxury tax already paid

Sl. No.	Description of Luxuries	Quantity	Turnover	Amount of luxury tax paid	If luxury tax paid by stockist filing this statement details thereof etc., cheque/draft treasury receipt No. and date	If luxury tax payable by other stockist, enclose declaration in Form mentioning name and address of stockists by whom issued/ /furnish relevant details
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.						
2.						
3.						
4.						
5.						

Signature.....

FORM 8B

[See rule 13 (1)]

Annual return of turnover of receipts of proprietor for accommodation provided for commercial purpose

- (1) Return for the year from.....to.....
- (2) Registration Certificate No.
- (3) Name and address of the proprietor
.....
.....
.....
- (4) Style of business
.....
- (5) Status
.....
- (6) Turnover of receipts for accommodation provided for commercial purpose Rs.
- (7) Tax payable on turnover as at column (6) Rs.
- (8) Tax paid (details to be furnished) Rs.
- (9) Balance due/excess paid Rs.

DECLARATION

I,, do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in the above return is true and complete and that it relates to the year/month commencing from.....to.....

Place:

Signature:

Date:

Name:
Proprietor/Partner/
/Manager/Director, etc."

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Fin. Exp.).

Panaji, 19th October, 2001.